



ఆంధ్రప్రదేశ్ రాజపత్రము
THE ANDHRA PRADESH GAZETTE
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PART I EXTRAORDINARY

No.644

AMARAVATI, WEDNESDAY, SEPTEMBER 30, 2020

G.328

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX RULES, 2017 -
FURTHER AMENDMENT IN NOTIFICATION OF THE GOVERNMENT OF
ANDHRA PRADESH, ISSUED VIDE G.O.MS.NO.263, REVENUE
(C.T.II) DEPARTMENT, DATED: 29.6.2017.

[G.O.Ms.No.286, Revenue (Commercial Taxes-II), 29th September, 2020.]

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 50 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) read with section 148 of the said Act, The Government, on the recommendations of the Council, hereby makes the following further amendment in Notification of the Government of Andhra Pradesh, vide G.O.Ms.No.263, Revenue(C.T.II) Department, Dated 29.6.2017 namely:—

AMENDMENT

In the said notification, in the first paragraph, for the first proviso, the following proviso shall be substituted, namely : —

“Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely:—

TABLE

S. No.	Class of registered persons	Rate of interest	Tax period
(1)	(2)	(3)	(4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 Crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent thereafter till 24 th day of June, 2020	February, 2020, March 2020, April, 2020
2.	Taxpayers having an aggregate turnover of up to rupees 5 Crores in the preceding financial year, whose principal place of business is in the State of Andhra Pradesh.	Nil till the 30 th day of June, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	February, 2020
		Nil till the 3 rd day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	March, 2020
		Nil till the 6 th day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	April, 2020
		Nil till the 12 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	May, 2020
		Nil till the 23 rd day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	June, 2020
		Nil till the 27 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	July, 2020

Dr. RAJAT BHARGAVA,
Special Chief Secretary to Government.